

General Fund**Non-Departmental****Mission/
Summary****Mission**

This agency is established to account for those revenue and expenditure transactions that are not directly associated with or controlled by a specific departmental operating budget. This budget also serves as a vehicle for one-time or short-term (less than five years) program appropriations.

Activities:

This budget is the custodial responsibility of the Department of Administration. Items included are state shared revenue, workers' compensation, unemployment compensation, non-benefit insurance premiums for general government administration, general feasibility studies, funding of the retirement and sick leave reserve, and certain special local property assessments of county owned land, funding to comply with certain Federal/State mandate requirements, funding for the County's membership in the Regional Planning Commission (SEWRPC) and funding for loss control and safety requirements which cannot be anticipated in County facilities and programs, building and capital grant funding to the Waukesha County Historical Society, and a Hazardous Material response team grant to the City of Waukesha Fire Department.

Financial Summary

Financial Summary	2002 Actual	2003 Adopted Budget *	2003 Estimate	2004 Budget	Change from 2003 Adopted Budget	
					\$	%
General Fund						
Personnel Costs	\$170,318	\$176,500	\$176,446	\$197,850	\$21,350	12.1%
Operating Expenses	\$2,455,793	\$1,393,100	\$1,503,401	\$2,405,330	\$1,012,230	72.7%
Interdept. Charges	\$97,818	\$98,228	\$90,228	\$81,190	(\$17,038)	-17.3%
Fixed Assets	\$0	\$274,500	\$25,000	\$32,000	(\$242,500)	-88.3%
Total Expenditures	\$2,723,929	\$1,942,328	\$1,795,075	\$2,716,370	\$774,042	39.9%
General Government	\$1,148,639	\$1,033,350	\$1,033,350	\$808,700	(\$224,650)	-21.7%
Fine/Licenses (a)	\$784,326	\$0	\$0	\$0	\$0	N/A
Charges for Services	\$0	\$0	\$0	\$0	\$0	N/A
Interdepartmental (b)	\$93,945	\$150,900	\$150,900	\$189,820	\$38,920	25.8%
Other Revenue (c)	\$2,400,175	\$281,300	\$281,300	\$1,298,500	\$1,017,200	361.6%
Total Revenues (d)	\$4,427,085	\$1,465,550	\$1,465,550	\$2,297,020	\$831,470	56.7%
Tax Levy	(\$1,703,156)	\$476,778	\$329,525	\$419,350	(\$57,428)	-12.0%

Position Summary (FTE)

No positions are budgeted in this fund.

* The 2003 Budget is restated (increased) for comparative purposes to reflect \$225,000 tax levy and expenditure to the Waukesha County Historical Society originally budgeted for a capital improvement grant in the Public Works – General Fund.

- (a) Fines / License in 2002 includes jail assessment revenue that is reserved to fund jail capital or debt borrowing jail-related projects, which is budgeted for in future years.
- (b) Interdepartmental Revenue (i.e. interest payments received on General Fund loans made to proprietary funds) consists of various funding sources.
- (c) Other revenue for 2004 includes General Fund balance appropriation of \$234,500 for funds received in 2003 from Muskego TIFs, \$312,000 for Waukesha County Historical Society payments, a \$140,000 grant for a countywide Haz-Mat Response Team, and \$580,000 to fund County Employee Retiree health premiums in excess of the regular employee increase. Other revenue for 2003 includes General Fund balance appropriations of \$54,300 for funds received in 2002 from Mukwonago TIF #1 and \$195,000 for the capital grant to the Waukesha Co. Historical Society. Each year includes \$12,000 for reserve for cafeteria equipment.
- (d) Total 2002 revenues exceeded budget due to \$784,326 in jail assessment revenues that are not budgeted in but are reserved upon receipt for future (jail capital and / or related debt service) use and \$840,584 of liability balance adjustments (reductions) based on Wisconsin Act 11 provisions (1999 State pension adjustments).

2004 Specific Activities and Purpose:

1. Budgeting for health insurance consulting (actuary health management services) with funding provided from the Health Insurance Reserve Fund. Prior to 2003, this charge was unbudgeted, but provided for from health insurance reserves.
2. Provide first-year funding for a cooperative effort with the City of Waukesha – Fire Department for a Hazardous Materials response team to respond to countywide incidents and will seek grant funding during 2004 for the continuation in 2005.
3. Continue to maintain an account to fund retirement and sick leave payouts in administrative and small departments. Large service departments provide for this cost in their respective budgets.
4. Fund non-represented employee incentive payment for those who have maximized their sick leave accrual in prior year (Enrolled Ordinance 155-092).
5. Continue to support Waukesha County Economic Development Corporation (WCEDC) and activity related to economic development, planning, and promotion.
6. Work with Waukesha Area Convention and Visitors Bureau to enhance and expand tourism of Waukesha County.
7. Continue to plan, coordinate and implement improvements to county owned land and buildings to address impacts of the American with Disabilities Act (ADA) and to address security and safety issues on County properties, particularly critical issues identified during the budget year.
8. Continue to provide funding for the County's share of the Southeastern Wisconsin Regional Planning Commission which provides regional planning including: land use; transportation; water quality; flood-land management; and planned research for the seven counties in southeastern Wisconsin.
9. Provide funding for Business Continuation Planning and implementation during 2003-2004, including funding for Health Insurance Portability and Accountability Act charges.
10. Continue to provide funding for special consulting studies identified during the year.
11. Provide building operations and capital grants to the Waukesha County Historical Society for renovations of the old courthouse per enrolled resolution 157-004 and enrolled ordinance 157-076 (second year of a ten year obligation). Program operations grant funding of \$215,000 is budgeted in Parks and Land Use.
12. Provide first-time direct subsidy of \$580,000 in 2004 to limit county employee retiree's insurance premium increase to 16.0% (retirees are responsible for 100% of health plan premiums). In 2004, the Labor Relations: Benefit Division will perform a study of alternative plan design options for the Retiree plan with the objective to either reduce or eliminate the retiree subsidy in future years.

NOTE: The consulting actuaries report for the 2004 contribution rates under the self-funded Point-Of-Service health plan recommends a 16.0% rate increase for the active employee group and a 51.9% rate increase for the retiree group. Consistent with past County Board policy to maintain affordable health insurance rates for retirees, the County will limit the premium increase to 16.0% in the retiree plan, the same level of premium increase as the active employee plan. This will be funded with \$580,000 of General Fund balance. In the past, these increases have been included in the overall rates for all employee premiums.

13. Use \$26,300 of Waukesha County funds previously paid as capital improvement contributions (in 1994) to the Wisconsin River Rail Transit Commission (WRRTC) (currently held by the WRRTC) as the County's portion for its 2004 contribution for the Wisconsin & Southern Railroad 3-5-7 year (upgrade) plan, contingent upon the 14 current participating counties financial participation at the requested level.

Note: This 2004 contribution would represent the first year of a ten-year 3-5-7 Wisconsin & Southern Railroad plan commitment. Future year maintenance plan as proposed by WRRTC is expected to require additional county tax levy funding of an estimated \$21,000 in 2005, and \$26,300 for 2006 through 2013.

General Fund

Non-Departmental

Program

	<u>2002 Actual</u>	<u>2003 Budget*</u>	<u>2003 Estimate</u>	<u>2004 Budget</u>	<u>Budget Change</u>
Expenditures:					
Section 125 Plan Costs	\$6,176	\$15,900	\$17,000	\$18,000	\$2,100
Unemployment/Retirement/Retention	\$104,418	\$100,000	\$99,000	\$111,000	\$11,000
Non-Rep Vacation Payout / Sick Leave Accumulation	\$59,724	\$60,600	\$60,446	\$68,850	\$8,250
SEWRPC Allocation	\$621,220	\$640,000	\$639,620	\$646,730	\$6,730
Property Tax/Special Assessments	\$33,443	\$60,000	\$35,000	\$60,000	\$0
Wauk Co Econ Dev Corp (WCEDC)	\$85,000	\$85,000	\$85,000	\$85,000	\$0
Waukesha County Tourism Initiative	\$15,000	\$15,000	\$15,000	\$10,000	(\$5,000)
Merchant Card Charges/TYME	\$37,566	\$25,000	\$36,000	\$40,000	\$15,000
Grant Consulting Services	\$10,875	\$10,000	\$10,000	\$10,000	\$0
Consulting Services	\$20,598	\$55,000	\$55,000	\$55,000	\$0
Employment Advertising	\$28,838	\$81,000	\$45,000	\$55,000	(\$26,000)
Loss Control Program/Facilities Security	\$44,389	\$50,000	\$35,000	\$50,000	\$0
Americans with Disabilities Act	\$0	\$30,000	\$30,000	\$30,000	\$0
Business Continuity (d)	\$75,219	\$105,000	\$55,000	\$95,000	(\$10,000)
Countywide Haz-Mat Response Team	\$0	\$0	\$0	\$140,000	\$140,000
Wauk. Co. Hist. Society -Capital/Debt Svc(a)	\$0	\$235,000	\$219,414	\$312,000	\$77,000
Wauk. Co. Hist. Society -Bldg. Operations	\$0	\$225,000	\$225,000	\$213,000	(\$12,000)
Retiree Health Ins Premium Cost	\$0	\$0	\$0	\$580,000	\$580,000
Health Insurance Consulting	\$0	\$31,000	\$31,000	\$30,000	(\$1,000)
Work Comp/Liab/Casualty/Other Ins	\$70,768	\$66,228	\$66,228	\$56,190	(\$10,038)
Printing inc. Budget Books & CAFR	\$12,050	\$17,000	\$12,767	\$15,000	(\$2,000)
Microfilming / Imaging	\$15,000	\$15,000	\$15,000	\$15,000	\$0
Reserve for Cafeteria Equipment	\$0	\$12,000	\$0	\$12,000	\$0
Other Operating	\$5,805	\$8,600	\$8,600	\$8,600	\$0
Local D.A.R.E. Grant Funding	\$127,840	\$0	\$0	\$0	\$0
Health Insurance Reserves	\$1,350,000	\$0	\$0	\$0	\$0
Total	\$2,723,929	\$1,942,328	\$1,795,075	\$2,716,370	\$774,042
Revenue:					
State Shared Revenues	\$1,127,694	\$1,033,350	\$1,033,350	\$808,700	(\$224,650)
Fund Balance Appropriation (a) (b)	\$1,514,500	\$261,300	\$261,300	\$1,278,500	\$1,017,200
Other Revenue (c)	\$1,784,891	\$170,900	\$170,900	\$209,820	\$38,920
Total	\$4,427,085	\$1,465,550	\$1,465,550	\$2,297,020	\$831,470

* The 2003 Budget is restated (increased) for comparative purposes to reflect a \$225,000 expenditure and tax levy budget item originally budgeted in the Public Works – General Fund

- (a) Per Enrolled Resolution 157-004 and Enrolled Ordinance 157-076, the county is providing the Waukesha County Historical Society with \$190,000 as a one-time building capital expenditure grant for renovation costs of the Courthouse Annex building and \$122,000 to be used in 2004 towards the City of Waukesha \$900,000 ten-year loan.
- (b) Fund Balance Appropriation for 2004 includes \$234,500 for funds received in 2003 from Muskego TIFs to reduce County tax levy, \$312,000 for Waukesha County Historical Society payments, \$140,000 for a Countywide Haz-Mat Response Team Operations Grant, and \$580,000 to fund County Employee Retiree health premiums in excess of the regular employee increase. Other revenue for 2003 includes fund balance appropriations of \$54,300 for funds received in 2002 from Mukwonago TIF #1 and \$195,000 for the capital grant to the Waukesha Co. Historical Society. Each year includes \$12,000 for reserve for cafeteria equipment.
- (c) Other Revenue includes general fund loan repayment interest expense from proprietary funds (\$159,800 in 2004, \$119,900 in 2003), other miscellaneous revenue (i.e. jury duty reimbursement, witness fees, uncashed refunds and checks), and gains on sale of capital assets. Actual 2002 includes \$784,326 in jail assessment fees, which are budgeted in subsequent years (as general fund balance) for jail capital or debt-related projects in the Capital Projects and Debt-Service budgets, and \$840,584 of liability balance adjustments based on Wisconsin Act 11 provisions (1999 State pension adjustments).
- (d) The 2004 budget includes \$33,000 under Business Continuity for the Health Insurance Portability and Accountability Act (HIPAA) issues.